

B 210A (Form 210A) (12/09)

## UNITED STATES BANKRUPTCY COURT

In re LEHMAN BROTHERS HOLDNGS INC.

Case No. 08-13555 (JMP)

### TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Morgan Stanley & Co. International plc

Name of Transferee

PIMCO Bermuda LIBOR Plus Fund (M)  
– (#2739) Bermuda Trust II

Name of Transferor

Name and Address where notices to transferee should be sent:

Morgan Stanley & Co. International plc  
25, Cabot Square,  
Canary Wharf,  
London E14 4QA

Court Claim # (if known): 57024  
Amount of Claim: transferred amount –  
100%% of total claim US\$370,241.00  
Date Claim Filed: 30 October 2009

With a copy to:

Richards Kibbe & Orbe L.L.P.  
One World Financial Center  
New York, NY 10281-1003  
Fax: 212-530-1801  
Attn: Managing Clerk

Phone: + 44 207 677 7974

E-mail: [Indistressed@morganstanley.com](mailto:Indistressed@morganstanley.com)

Phone: + 212 530 1800

Phone: + 949 720 6000

Last Four Digits of Acct. #: n/a

Last Four Digits of Acct #: n/a

Name and Address where transferee payments should be sent (if different from above):

Wire Instructions:

566570.1/9999-00999

**USD PAYMENT INSTRUCTIONS:**

TO: CHASE MANHATTAN NEW YORK, NY  
SWIFT: CHASUS33  
ACCOUNT NAME: MORGAN STANLEY & CO.  
INTERNATIONAL plc  
SWIFT: MSLNGB2X  
ACCOUNT NUMBER: 066617758  
REF: Fixed Income


**EUR PAYMENT INSTRUCTIONS:**

TO: CITIBANK N.A.  
SWIFT: CITIGB2L  
ACCOUNT NAME: MORGAN STANLEY & CO.  
INTERNATIONAL plc  
SWIFT: MSLNGB2X  
ACCOUNT NUMBER: 12221071  
IBAN: GB15CITI18500812221071  
REF: Fixed Income

Last Four Digits of Acct #: n/a

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

**MORGAN STANLEY & CO. INTERNATIONAL PLC**

By:  **BRIAN CRIPPS**  
Authorized Signatory  
Transferee/Transferee's Agent

Date: 30.3.2010

*Penalty for making a false statement:* Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 Y.S.C. §§ 152 & 3571.

**AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM  
LEHMAN PROGRAM SECURITY**

TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, **PIMCO Bermuda LIBOR Plus Fund - Bermuda Trust II (#2739)** ("Seller"), acting through PIMCO Europe Ltd. as investment adviser, has unconditionally and irrevocably sold, transferred and assigned to **Morgan Stanley and Co. International PLC** (the "**Purchaser**"), and Purchaser has agreed to purchase, as of the date hereof, (a) an undivided interest, to the extent of the **applicable percentage** specified in **Schedule 1** attached hereto (the "**Purchased Claim**"), in Seller's right, title and interest in and to Proof of Claim Number **57024** filed by or on behalf of Seller (the "**Proof of Claim**") against Lehman Brothers Holdings, Inc., debtor in proceedings for reorganization (the "**Proceedings**") in the United States Bankruptcy Court for the Southern District of New York (the "**Court**"), administered under Case No. 08-13555 (JMP) (the "**Debtor**"), (b) all rights and benefits of Seller relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, interest, damages, penalties, fees or other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan or reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, "claims" as defined in Section 101(5) of Title 11 of the United States Code (the "**Bankruptcy Code**")), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any exhibit, attachment and/or supporting documentation relating to the Purchased Claim, and (iv) any and all of Seller's right, title and interest in, to and under the transfer agreements, if any, under which Seller or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the "**Transferred Claims**"), and (d) the security or securities (any such security, a "**Purchased Security**") relating to the Purchased Claim and specified in **Schedule 1** attached hereto.

2. Seller hereby represents and warrants to Purchaser that to the best of Seller's knowledge and belief: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court's order setting the deadline for filing proofs of claim in respect of "Lehman Program Securities"; (b) Seller owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, set-off rights, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (c) Seller is duly authorized and empowered to execute and perform its obligations under this Agreement and Evidence of Transfer; and (d) Seller has not engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other unsecured creditors.

3. Seller hereby waives any objection to the transfer of the Transferred Claims to Purchaser on the books and records of the Debtor and the Court, and hereby waives to the fullest extent permitted by law any notice or right to receive notice of a hearing pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the case, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Agreement and Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claims, recognizing Purchaser as the sole owner and holder of the Transferred Claims, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.

4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Agreement and Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller.

5. Seller shall promptly (but in any event no later than three (3) business days) remit any payments, distributions or proceeds received by Seller in respect of the Transferred Claims to Purchaser. Seller has transferred, or shall transfer as soon as practicable after the date hereof, to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Agreement and Evidence of Transfer supplements and does not supersede any confirmation, any other automatically generated documentation or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.

6. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes, and carry out the terms, of this Agreement and Evidence of Transfer, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment to the Proof of Claim.

7. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York. Each party hereto consents to service of process by certified mail at its address listed on the signature page below.

8. PIMCO Europe Ltd. (the "**Investment Adviser**") acts solely as adviser on behalf of Seller and not in any individual capacity (except to the extent otherwise expressly provided in this Agreement), and Buyer shall not have any recourse to the Investment Adviser in its individual capacity. The Investment Adviser shall not have any obligation by virtue of this Agreement to expend or risk any of its own funds, or to take any action which could, in its

reasonable opinion, result in any cost or expense being incurred by the Investment Adviser. No provisions of this Agreement shall be deemed to impose any duty on the Investment Adviser to take any action if the Investment Adviser shall have been advised by counsel that such action would expose it to personal liability, is contrary to the terms hereof or is contrary to law. All representations and warranties made with respect to the Claim and the Seller are made to the best of the Investment Adviser's knowledge and belief, without investigation.

IN WITNESS WHEREOF, this AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM is executed this 26 day of March ~~2009~~ 2010

**PIMCO EUROPE LTD.**

as Investment Adviser for and on behalf of

**PIMCO Bermuda LIBOR Plus Fund M & B. Morgan Stanley & Co. International PLC**  
**Bermuda Trust II (#2739)**

By: 

Name:

Title:

By: 

Name:

Title:

**BRIAN CRIPPS**  
**Authorised Signatory**

Butterfield House, Fort Street, PO Box 2330,  
Georgetown, Cayman Islands

E-mail: lbhiinquiries@pimco.com

25, Cabot Square, Canary Wharf, London E14  
4QA

E-mail: Indistressed@morganstanley.com



Schedule 1

Transferred Claims

Purchased Claim

100% = \$370,241.00 of XS0362467150 claim of US\$370,241.00  
(the outstanding amount of the Proof of Claim as of 30 March 2010).

Lehman Programs Securities to which Transfer Relates

Description of Security	ISIN/CUSIP	Issuer	Guarantor	Principal/Notional Amount	Coupon	Maturity	Accrued Amount (as of Proof of Claim Filing Date)
LBHI Program Securities Bond	XS0362467150	Lehman Brothers Holdings Inc.	None	GBP 200,000.00	7.875%	8/5/2018	GBP 5,610.00

**United States Bankruptcy Court/Southern District of New York**

Lehman Brothers Holdings Claims Processing Center  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, P.O. Box 5076  
New York, NY 10150-5076

In Re:  
Lehman Brothers Holdings Inc., et al.,  
Debtors.

Chapter 11  
Case No. 08-13555 (JMP)  
(Jointly Administered)

**LEHMAN SECURITIES PROGRAMS  
PROOF OF CLAIM**

Filed: USBC - Southern District of New York  
Lehman Brothers Holdings Inc., Et Al.  
08-13555 (JMP) 0000057024



Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <http://www.lehman-docket.com> as of July 17, 2009

**THIS SPACE IS FOR COURT USE ONLY**

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

PIMCO Bermuda LIBOR Plus Fund (M) - (#2739)  
Bermuda Trust II  
Attn: Scott Carnachan  
Butterfield House Fort Street P.O. Box 2330 Georgetown Cayman Islands

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: \_\_\_\_\_  
(If known)

Filed on: \_\_\_\_\_

Telephone number: 949-720-6000 Email Address: lbhiinquiries@pimco.com

Name and address where payment should be sent (if different from above)

PIMCO Bermuda LIBOR Plus Fund (M) - (#2739)  
Attn: John P. Hardaway 840 Newport Center Drive, Newport Beach, CA 92660

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Telephone number: 949-720-6000 Email Address: lbhiinquiries@pimco.com

1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.

Amount of Claim: \$ 370,241 (Required)

☒ Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.

2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.

International Securities Identification Number (ISIN): See Schedule Attached (Required)

3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.

Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number:

See Schedule Attached (Required)

4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.

Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number:

See Schedule Attached (Required)

5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.

Date:

10/29/09

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. John P. Hardaway, Executive Vice President

**FOR COURT USE ONLY**

**FILED / RECEIVED**

OCT 30 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

#### INSTRUCTIONS FOR PROOF OF CLAIM FORM

*The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.*

##### **Creditor's Name and Address:**

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

##### **Date and Signature:**

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

#### DEFINITIONS

##### **Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

##### **Creditor**

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

##### **Claim**

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

##### **Proof of Claim**

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

**Lehman Brothers Holdings Claims Processing**  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, PO Box 5076  
New York, NY 10150- 5076

##### **Lehman Programs Security**

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

#### INFORMATION

##### **Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

##### **Offers to Purchase a Claim**

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.



Bond Exposure on Lehman Program Securities List

Account Number(s): 2739									
Bond Exposure									
Account Name: PIMCO Bermuda LIBOR Plus Master Fund									
Account Number:	ISIN	Security Description	Depository Participant Account Number <sup>1</sup>		Trans Curr	Value in Trans Curr	Accrued Interest in Trans Curr	Total in Trans Curr	Value in USD <sup>2</sup>
			Euroclear #	CEDEL #					
X50362467150	LEHMAN BROS HLDGS **DEF 5/8/18**		94276		GBP	200,000	5,610	205,610	370,241
								Claim Total	370,241

Notes:

1. An account may have both a Euroclear and CEDEL number if it can hold positions at either location.
2. Conversion from transaction currency to USD reflects FX rate from Bloomberg as of September 15th, 2008 close of NY market.

**ATTACHMENT TO PROOF OF CLAIM**

1. Claimant is a client of Pacific Investment Management Company LLC, and its respective affiliates and subsidiaries (collectively, "PIMCO"), which acted as investment advisor to various clients.

**Reservation of Rights**

2. Claimant expressly reserves the right to amend or supplement this Claim at any time, in any respect and for any reason, including but not limited to, for the purposes of (a) fixing, increasing, or amending the amounts referred to herein, including, without limitation, with respect to pre-petition or post-petition interest, and (b) adding or amending documents and other information and further describing the claims. Claimant does not waive any right to amounts due for any claim asserted herein by not stating a specific amount due for any such claim at this time, whether in respect of principal, interest or any other amount, and Claimant reserves the right to amend or supplement this proof of claim, if Claimant should deem it necessary or appropriate, to assert and state an amount for any such claim.

3. This Claim is made without prejudice to the filing by Claimant and any related entities of additional proofs of claim for any additional claims against LBHI and its affiliated debtors (the "Debtors") and non-debtor entities affiliated with the Debtors of any kind or nature, including, without limitation, claims for administrative expenses, additional interest, late charges, and related costs and expenses, and any and all other charges and obligations reserved under the applicable documents and other transaction documents, and claims for reimbursement in amounts that are not fully ascertainable.

4. The filing of this Claim is not intended to be and shall not be deemed to be or construed as a waiver or release of any right to claim specific assets; any rights of setoff, recoupment, or counterclaim; or any other right, rights of action, causes of action, or claims, whether existing now or hereinafter arising, that Claimant has or may have against LBHI, its affiliated entities or any other person, or persons, and Claimant expressly reserves all such rights.

5. Nothing herein modifies, alters, amends and/or waives any right Claimant may have under applicable law or any agreement or understanding to assert and recover from LBHI, its affiliated entities or any other person or persons, upon rights, claims, and monies.

6. In executing and filing this claim, Claimant does not submit itself to the jurisdiction of this Court for any other purpose than with respect to this Claim. This Claim is not intended to be, and shall not be construed as (i) an election of remedies, (ii) a waiver of any past, present or future defaults, or (iii) a waiver or limitation of any rights remedies, claims or interests of Claimant.

Notices

7. All notices, communications and distributions with respect to this Claim should be sent to PIMCO at:

**Pacific Investment Management Company LLC**  
**840 Newport Center Drive, Suite 100**  
**Newport Beach, CA 92660**  
**Attn: Wesley Sasser**  
**Tel: 949 720 4716**  
**Fax: 949 719 2424**

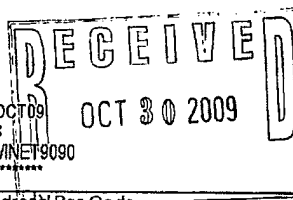
From: Origin ID: TWAH (949) 720-4762  
Andrea Masdn  
Pmco  
840 Newport Center Drive, Suite 100  
Newport Beach, CA 92660



009200907312023

SHIP TO: (949) 720-4771 **BILL SENDER**  
**Lehman Bros Holdings Claims Process**  
**Epiq Bankruptcy Solutions, LLC**  
757 Third Avenue  
3rd Floor  
New York, NY 10017

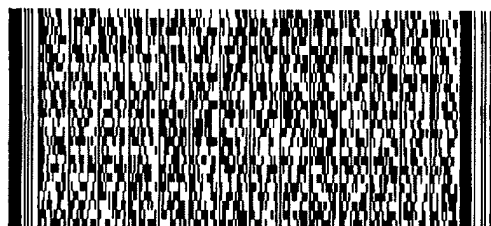
Ship Date: 29 OCT 09  
ActWgt: 1.0 LB  
CAD: 3041342/NET9090  
Account#: S \*\*\*\*\*



Delivery Address Bar Code



Ref # 8041035560  
Invoice #  
PO #  
Dept #

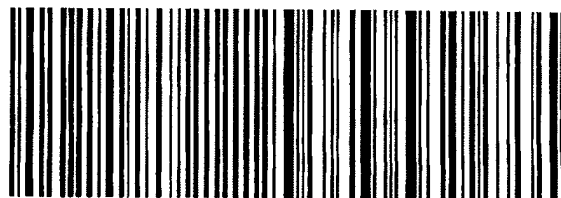


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0263 7970 6498 9366  
Mstr# 7970 6498 8771 0201

**FRI - 30OCT A1**  
**PRIORITY OVERNIGHT**

**XA OGSA**

10017  
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**After printing this label:**

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Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on [fedex.com](http://fedex.com). FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.